

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

- - - - -x

UNITED STATES OF AMERICA

- against -

BERNARD L. MADOFF,

Defendant.

- - - - -x

USDC SDNY DOCUMENT ELECTRONICALLY FILED DOC #: DATE FILED: <u>July 23, 2014</u>
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ORDER

09 Crim. 213 (DC)

CHIN, Circuit Judge:

Before the Court is defendant Bernard L. Madoff's motion to disqualify the United States Attorney's Office under 28 U.S.C. § 547. Defendant appears to argue that the United States Attorney is precluded from initiating an action to recover statutory penalties unless the case is based upon a violation of revenue laws. Defendant's argument is meritless.

Section 547 enumerates a United States Attorney's duties, and these include the responsibility to prosecute criminal cases, to prosecute civil cases in which the United States is involved, and to "institute and prosecute proceedings for the collection of fines, penalties, and forfeitures incurred for violation of any revenue law . . . ." See 28 U.S.C. § 547(1)-(4). Nothing in the statute limits the United States Attorney's authority to cases involving tax law violations. Indeed, while there is a reference in subsection 4 to "any

revenue law," the section as a whole makes clear that the authority of the United States Attorney to seek the recovery of monetary amounts is not limited to violations of the revenue laws. Subsection 1 provides, for example, that "each United States Attorney, within his district, shall . . . prosecute for all offenses against the United States," and "prosecute" surely includes seeking the criminal penalties, restitution, and forfeitures available under the criminal laws of the United States. Accordingly, defendant's motion is DENIED.

SO ORDERED.

Dated: New York, New York  
July 23, 2014



DENNY CHIN  
United States Circuit Judge  
Sitting by Designation